IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

FRIDAY, THE FIRST DAY OF DECEMBER
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION No.23932 OF 2006

Between:

M/s.Siddhartha Agencies, Himayathnagar,
Hyderabad, rep. by its Proprietor
Mr.Ashwin B.Mehta.

..... PETITIONER

AND

The Commercial Tax Officer,
Hyderguda Circle, Hyd.

....RESPONDENT

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION No.23932 OF 2006

O R D E R
(Per Sri Justice J.Chelameswar)

This writ petition is filed with a prayer as follows:

> **"… Hon'ble Court may be pleased to issue an appropriate Writ, order or direction, preferably one in the nature of a Writ of Certiorari, quashing the impugned Notice issued by the respondent and demanding tax and penalty under the so-called assessment and penalty in G.I.No.1159/2002-03, dated 21-2-2006 (served on the petitioner on 22-6-2006) for the assessment year 2002-03 (APGST) besides quashing any order passed by the respondent pursuant to the notice being illegal, arbitrary, against the principles of natural justice and barred by limitation and pass…"**

The petitioner is a proprietary concern carrying on business in Plastics, Electronics and various other goods and is a registered dealer under the APGST Act. The respondent issued the impugned notice on 21.02.2006 demanding an amount of Rs.1,25,80,809/- towards tax and an amount of Rs.1,00,000/- towards penalty. The grievance of the petitioner is that such a demand was not preceded by any assessment order.

When the writ petition came up for admission earlier, learned Government Pleader took time to obtain instructions in the matter. Today, when the writ petition is taken up, learned Government Pleader stated that the

assessment order preceding the abovementioned demand was in fact served on the petitioner subsequent to the filing of the present writ petition.

In the circumstances, we are of the opinion that the writ petition can be disposed of at this stage directing that the impugned demand be kept in abeyance for a period of thirty days from today to enable the petitioner to pursue the remedies available under law.

Accordingly, the writ petition is disposed of. No costs.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

1st DECEMBER, 2006

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–
–

WRIT PETITION No.23932 OF 2006

(Per Sri Justice J.Chelameswar)

1ST DECEMBER, 2006